United Nations E/2015/34 (Part II)-E/ICEF/2015/7 (Part II)

Economic and Social Council

Distr.: General
14 July 2015

Original: English

Report of the Executive Board of the United Nations Children's Fund on the work of its annual session of 2015

(16-18 June 2015)*

* The present document is an advance version of the report of the Executive Board of the United Nations Children's Fund on its annual session (16-18 June 2015). The report on the first regular session (3-5 February 2015) was issued as E/2015/34 (Part I), and the report on the second regular session (8-10 September 2015) will be combined with E/2015/34 (Parts I and II) and issued in final form as *Official Records of the Economic and Social Council 2015, Supplement No. 14* (E/2015/34/Rev.1-E/ICEF/2015/7/Rev.1).

15-11942 (E) 280715

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I. Organization of the session

A. Opening statements by the President and the Executive Director (item 1)

1. The President began by paying tribute to the heroic work of UNICEF staff around the world, particularly the UNICEF staff and security personnel who had been killed or injured in the terrorist attack in Somalia in April.

2. She noted that 2015 was a seminal year, as the target year for the Millennium Development Goals, for the expected adoption of the sustainable development goals and post-2015 agenda, and for making significant progress on strengthening financing for development. These efforts, along with the focus on equity, would make a great difference in the lives of children. No real progress could be made for children unless all children, particularly the most disadvantaged and marginalized, were reached with healthcare, nutrition, education, protection and an enabling environment in which their full potential was realized.

3. Children were even more vulnerable during conflict and crises, and UNICEF was making a crucial difference, thanks to its increasingly efficient operations and cooperation with United Nations agencies, Governments, non-governmental organizations (NGOs) and other partners, including through the cluster approach. Children needed further support as they faced widespread violations of their rights in the face of dwindling public and private funding resources. The worst-affected were the most disadvantaged and marginalized, and UNICEF was to be commended for championing the cause of equity.

4. The Executive Director began by recognizing Martin Mogwanja, Deputy Executive Director for Management, who was retiring after nearly 40 years of service. Mr. Mogwanja would be succeeded by Fatoumata Ndiaye, currently Director of the Office of Internal Audit and Investigations.

5. Today also marked another milestone, as it was almost five since he had arrived at UNICEF. However, rather than a time for commemoration, this session was an opportunity to take stock of progress made as UNICEF had refocused its efforts on equity. Why had UNICEF concluded five years ago that an equity agenda was vital? The basic answer was that pursuing equity was simply right. It was an expression of the right of every child to health, education, protection and survival. Too often, development progress was achieved by concentrating efforts on some, but not all, of the world's people and children. Five years later, the blight of inequality was being diagnosed and debated in virtually every society. There was a growing global understanding of the scope and cost of a highly unequal world. In developing countries, on average, children in the poorest households were twice as likely to die before the age of five as children in the richest households, nearly twice as likely to be denied a proper birth registration, more than twice as likely to be stunted and five times as likely to be out of school.

6. The disease of inequality was the product of a vicious intergenerational cycle. How could an economy spark or sustain growth if its citizens were uneducated or if at an early age, its children failed to develop their full cognitive capacity? Highly unequal societies were more unstable and grew more slowly and erratically. Sustainable economies could grow if every child had a fair chance in life.

7. Inequities were not inevitable. Global progress had shown that equity gaps could be narrowed, although much work remained because in some cases, progress was stalled or even slowing. The vicious intergenerational cycle of inequality could not be reversed without quality education. Without disaggregated data, inequalities would be overlooked, as nations focused on overall progress and national averages. UNICEF worked closely with governments to improve the quality of data through Multiple Indicator Cluster Surveys (MICS) and Multiple Overlapping Deprivation Analysis. The transformative Monitoring Results for Equity System (MoRES) was helping to track the progress in overcoming barriers and bottlenecks that were keeping children from the support they needed. MoRES helped UNICEF and partners to collect evidence about and overcome these barriers to reach the most marginalized children and shape programmes more precisely around their needs.

8. As UNICEF continued improving its programmes, it must continue to improve as an organization by managing for results, including improved targeting of resources, and to measure their impact across programmes and services. This also meant better managing its most precious asset, its staff. An attack on one staff member — like the brutal attack that killed four staff members and killed or wounded several others in Somalia in April — was an attack on all within UNICEF. The best way to honour the bravery and dedication of all staff members was to meet the needs of staff with the same sense of commitment that UNICEF devoted to pursuing its mission.

B. Adoption of the agenda (item 2)

9. The Executive Board adopted the provisional agenda, timetable and organization of work for the session (E/ICEF/2015/4).

10. In accordance with rule 50.2 of the rules of procedure, the Secretary of the Executive Board announced that credentials had been submitted by 32 observer delegations, including 1 inter-governmental organization, six National Committees for UNICEF and four NGOs.

II. Deliberations of the Executive Board

A. Annual report of the Executive Director of UNICEF: performance and results for 2014, including a report on implementation of the quadrennial comprehensive policy review (item 3)

UNICEF report on the recommendations of the Joint Inspection Unit (item 3)

11. Following introductory remarks by the Executive Director, the reports (E/ICEF/2015/5, E/ICEF/2015/5/Add.1 and E/ICEF/2015/6) were introduced by the Director of the Division of Data, Research and Policy.

12. Many delegations paid tribute to the UNICEF staff members killed in Somalia and expressed appreciation to all UNICEF staff for their remarkable dedication to the cause of children.

13. Delegations commended UNICEF for its strong performance in 2014 and the results achieved across the seven outcome areas of the Strategic Plan. Speakers in

particular cited the work of UNICEF in helping to reduce maternal and child mortality, improve access to drinking water, increase access to primary education and promote the rights of children.

14. UNICEF was commended for its efforts in nutrition but a speaker said that many of the results were focused on processes rather than outcomes. In the face of growing food insecurity and global economic downturn, a delegation called on UNICEF to broaden its complementary feeding programmes for young children, including by forging partnerships with the World Food Programme (WFP) school feeding programme to help improve nutrition and reduce dropout rates.

15. Another speaker commended UNICEF for the progress achieved in the area of water, sanitation and hygiene (WASH), including its work related to gender and rights and value-for-money studies. A delegation said that water management should be a core business of UNICEF, and encouraged UNICEF and partners to examine the whole water cycle, including access to groundwater, and to ensure that assistance took into account the need to support existing urban WASH systems. UNICEF needed to retain and develop technical capacity at field level.

16. Delegations expressed support for the equity approach and focus on the most disadvantaged children because of the gaps and inadequacies that remained in areas including health, skilled birth attendance, HIV/AIDS, WASH, nutrition and infant feeding, education, child protection, domestic violence and social integration, with persistent disparities and inequalities within and between countries.

17. Delegations stressed the continued importance of efforts to combat HIV/AIDS on a number of fronts: among adolescents aged 10-19, with additional efforts needed by UNICEF and partners to address AIDS-related mortality in this age group; stigmatization; prevention of mother-to-child transmission of HIV; adequate funding; and expedited research for a cure.

18. One speaker said that his country had faced the re-emergence of polio but with support from the Government and international partners, had been able to halt its spread. Two delegations cited the work of UNICEF in Pacific Island States, for example through the Pacific Maternal Newborn and Child Health Programme and its quick response to recent measles outbreaks in some countries.

19. Almost all delegations expressed appreciation for the valuable UNICEF contribution to the collective response to the many humanitarian crises in 2014, including through its role as cluster lead in some cases, and also for its role in integrating humanitarian action and development goals. Some speakers, however, said that humanitarian activity should not be carried out at the expense of development goals, and one delegation said that the Executive Board's decision to raise the level of the Emergency Programme Fund should be temporary.

20. A number of delegations cited the UNICEF response to the Ebola outbreak, including the community care centre strategy, and to the recent earthquakes in Nepal and the ongoing conflicts in Iraq, the Syrian Arab Republic and neighbouring countries. In the light of its "stellar performance" in the Ebola context, UNICEF should seek additional opportunities to provide inter-agency support to emergencies. Another speaker said that the anthropological analysis and focus on community engagement as lessons learned from the Ebola outbreak response needed to be analysed and documented to assess their applicability in other settings.

21. One speaker called upon UNICEF to take all necessary measures to end the recruitment of children and to increase efforts to attract funding for emergencies, including the Syrian Crisis.

22. A delegation praised the "remarkable work" of UNICEF in the Central African Republic, which recently had led to the signing by armed groups of a commitment to free child soldiers from their ranks. Another speaker said that child protection in United Nations peacekeeping operations and security architecture, especially during and after conflict, should take into account the rights and needs of children.

23. UNICEF was commended for its efforts to link humanitarian assistance with resilience-building and longer-term development programmes. A speaker encouraged UNICEF to continue supporting both the humanitarian response system and its own process to ensure that regular programmes were more closely aligned with its emergency programmes.

24. Another said that UNICEF should take meaningful steps to reduce the risk to children of disasters, natural and man-made, and to build children's resilience. The importance of minimizing the negative consequences on the most vulnerable groups, especially persons with disabilities, was also stressed.

25. Citing the collaboration between UNICEF and WFP in emergency response, a speaker said that the pilot project on returns on investment for emergency preparedness showed that such investment could result in significant time and cost savings. These were important reflections for the humanitarian community to take forward in preparing for the World Humanitarian Summit.

26. A delegation encouraged UNICEF to continue to promote eligible candidates to the Humanitarian and Resident Coordinator pools. Another found it a positive development that UNICEF staff were increasingly trained to work in humanitarian contexts around the world.

27. Several speakers stressed the importance of protection of children and the promotion of their rights. It was important to ensure the status of children as rights-holders entitled to dignity and equal protection under the law, and to recover the voices of the voiceless, particularly children and adolescents.

28. Delegations expressed appreciation for UNICEF work to combat violence against children, including through the #EndViolence and other campaigns. Addressing gender-based violence in emergencies was also of utmost importance. UNICEF played a critical role as the lead agency for child protection, and co-lead for gender-based violence together with the United Nations Population Fund (UNFPA).

29. One delegation announced the recent launch of its national strategy for the elimination of female genital mutilation/cutting (FGM/C), which would be implemented in full collaboration with the United Nations Development Programme (UNDP), UNICEF and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women).

30. A delegation requested further information about UNICEF approaches to improving learning outcomes. The upcoming Oslo Summit on Education aimed at mobilizing renewed political commitment to reach the 58 million children who were still denied the right to education and to improve learning outcomes for children and

youth, including in emergencies. Education remained underfunded both for immediate humanitarian response and building preparedness and resilience.

31. One delegation encouraged UNICEF and other partners to continue to support the work of the Innocenti Research Centre, and proposed that the Centre's reports be discussed at future sessions of the Executive Board.

32. A number of delegations addressed the continued imbalance between regular and other resources. It was suggested that UNICEF consult with other agencies, for example UNFPA, facing the same challenge. There should be an exchange of ideas on how to attract new donors and involve traditional donors to a greater extent. The structured dialogue to take place during the second regular session would provide an opportunity for the Board to discuss funding gaps and incentives for increased core contributions and a shift to less restrictive other resources.

33. Several delegations stressed the importance of a climate of trust among all development partners. This included timely and early consultations between UNICEF and countries on sensitive issues on which there was inadequate understanding in the international community. UNICEF must align its actions with national priorities, work with total impartiality and promote the rights of the child in conformity with every society's particular culture and social patterns, and ensure national ownership of its programmes.

34. The importance of National Committees for UNICEF was highlighted by several speakers, both as partners in major national initiatives concerning children and in providing increased resources to the organization.

35. Delegations stressed the importance of partnerships to the success of UNICEF work, particularly innovative partnerships with the business sector, relevant experts and academia. A speaker recommended that the Executive Board take more active measures to create partnerships with new donors.

36. On the report itself, delegations said that the new format was a significant step forward, as it identified the level of performance for each development outcome in a transparent manner. With the data companion, UNICEF had provided an improved basis for substantiated discussion on its performance. The report provided a much clearer picture of the development outcomes which UNICEF delivered for children and families living in poverty. One delegation expressed appreciation for the inclusion of disaggregated data for gender and for children with disabilities.

37. A speaker said that a more systematic description of progress achieved in relation to the results framework would have been useful. Another said that although the results section was structured by outcome areas, the report should indicate the expected outcome for each area and should make reference to the associated outputs as defined in the Strategic Plan. Regarding expenditure, the report did should take an integrated results and resources perspective, showing planned versus actual expenditure per outcome area. UNICEF should engage with other United Nations entities that had developed results-based reporting, including the use of scorecards to track progress against budgetary and development milestones and targets.

38. In future reports, delegations would welcome improvements including: a comprehensive summary of the indicator performance and the related expenditure and resources; continuing progress to fill the remaining gaps in the results framework with baselines and targets; reflections on how to address shortcomings

and challenges; systematic information on gender equality expenditure per outcome, using the gender markers; better comparisons of results across outcome areas and over time which explicitly demonstrated the links between resources spent and results achieved; data disaggregated by categories of countries; and a more detailed analysis of challenges such as social norms and underinvestment in social services.

39. Several speakers welcomed the continued efforts of UNICEF to implement the mandates of the quadrennial comprehensive policy review. UNICEF was encouraged to continue coordinating operations and programmes with other United Nations agencies, including through joint programmes. Encouraging initiatives such as Delivering as One and the standard operating procedures should be further scaled up so that the United Nations could truly speak with one voice and deliver results. A delegation requested more information on the impact on UNICEF of harmonizing approaches to procurement, human resources management, information technology and financial management.

40. A number of delegations addressed the importance of the upcoming midterm review of the Strategic Plan. UNICEF was requested to consult closely with Member States and to present a timeline for the review.

41. Many delegations stressed the importance of the post-2015 agenda, underpinned by a strong framework for financing for development. There was a real opportunity through the sustainable development goals to create an ambitious plan for the next 15 years that would revitalize the approach to development. UNICEF would play a critical role in the implementation of the agenda and must continue to ensure that the most disadvantaged children and families were fully included. UNICEF must be fit for purpose to address the challenges following the adoption of the new goals. A human rights-based approach and its strong mandate would be key for UNICEF to deliver on the high expectations for the post-2015 agenda.

42. Several delegations said that innovation would be critical to achievement of the Sustainable Development Goals. Innovation could significantly increasing the effectiveness, efficiency and speed of interventions for children, for example by utilizing new technology to expand access to education for all, improve the quality of learning and ensure empowerment of girls. It was noted that UNICEF and the Government of Finland were co-hosting a summit on global innovations for children and youth in November 2015.

43. The Executive Board took note of the report on the recommendations of the Joint Inspection Unit (E/ICEF/2015/6) and adopted decision 2015/7 (see annex 2).

B. Annual report on the implementation of the UNICEF Gender Action Plan, 2014-2017 (item 4)

44. Following introductory remarks by the Deputy Executive Director, Programmes, the report (E/ICEF/2015/8) was introduced by the Principal Adviser, Gender and Development.

45. Delegations noted encouraging progress regarding early and forced marriage, adolescent health and sexual and gender-based violence. They agreed that gender mainstreaming across the seven outcome areas of the Strategic Plan was necessary to achieve comprehensive results. Gender mainstreaming should also be further integrated into the advocacy work of UNICEF, both in the field and in multilateral

forums. Although gender-related expenditures had reached 9.2 per cent of total programme expenditures in 2014, this was far from the target of 15 per cent by end-2017.

46. A delegation stressed that UNICEF should remain engaged with national governments to ensure that its implementation of the gender action plan took into account different national contexts and that these actions be realistic, practical and feasible.

47. A speaker welcomed UNICEF efforts to increase oversight and accountability for the gender performance of its country programmes, and another asked about the concrete steps that would be taken to ensure that 100 per cent of country programme management plans included provisions for results on gender equality.

48. Speakers expressed appreciation for the transparency of the report in identifying institutional challenges, and asked for information on concrete measures on the way forward.

49. Regarding gender staffing and capacity, delegations asked about the actual increase in dedicated gender experts in the field; how UNICEF intended to recruit gender experts at the country level; and how it planned to strengthen capacity-building across the organization and the level of resources to be committed to this important task. UNICEF should consider specialized personnel who would bring combined expertise in gender and such sectors as HIV/AIDS, nutrition, WASH and education. Delegations also asked for more information on the pilot initiative to develop talent among women and nationals in programme countries. A speaker urged UNICEF to generate more evidence-based positions to guide Member States on issues of gender advancement, staffing and capacity-building.

50. Delegations said that the link between individual results discussed in the report and their wider impact was not always clear, asked for more information about the collaboration at global and country levels with UN-Women and suggested that future reports include a section on partnerships.

51. Speakers urged UNICEF to include a results matrix and performance benchmarks as presented in the gender action plan. Based on the current reporting, it was difficult to ascertain whether implementation of the plan was on track or not.

52. Delegations said that reporting on the United Nations System-wide Action Plan (UN-SWAP) on Gender Equality and the Empowerment of Women did not give a sense of where UNICEF had met requirements. It would be useful if UNICEF reported on the gender marker by Strategic Plan outcome area, to show whether UNICEF had succeeded in integrating gender equality across programme areas. Regarding SWAP, UNICEF was asked to share more information in its annual reporting and to be a more vocal advocate.

53. A speaker described her Government's multi-partner and multisectoral efforts to end child marriage.

C. UNICEF programme cooperation (item 5)

(a) Approval of country programme documents

54. The President said that in accordance with Executive Board decision 2014/1, country programme documents (CPDs) were considered and approved at one session on a no-objection basis. Delegations had been invited to share their comments on the CPDs for Armenia, Turkmenistan, Uganda, and Zimbabwe from 23 March to 10 April 2015. The comments received had been shared with the respective regional and country offices and Governments and taken them into account, as appropriate. The final CPDs had been made available on the Executive Board website by 18 May 2015.

55. Current procedures called for further discussion only if at least five members of the Board had informed the secretariat in writing of their wish to bring a particular country programme to the Executive Board for further discussion. The secretariat had received no such requests, so the CPDs were approved on a no-objection basis.

56. The Director, Programme Division, made general remarks about the four country programmes.

Central and Eastern Europe and the Commonwealth of Independent States

57. The Regional Director presented the country programmes for Armenia and Turkmenistan (E/ICEF/2015/P/L.7 and E/ICEF/2015/P/L.8).

58. The representative of Armenia said that major priority areas outlined in the CPD clearly articulated the renewed joint commitment to focus on most vulnerable and marginalized children and families. Broadening the funding base for the programme would remain a key priority and include co-financing mechanisms, tapping the potential of the private sector and the diaspora and working with emerging donors. Armenia has been enhancing its partnership base, including with youths to co-create development solutions. The country has also benefited from and contributed to cross-border sharing of knowledge and documentation of best practices in the region. The country programme will continue to benefit from investment in inter-sectoral cooperation, a "continuum of services", including in social protection, and the alignment of policies with integrated national reform measures.

59. The representative of Turkmenistan said that the country had invested heavily in the social sector, including construction of mother and child healthcare centres and modern preschools, primary schools and higher education institutions. The country programme was in alignment with the new national strategy and action plan for maternal neonatal child and health for 2015-2019, and had been guided by the recommendations of the Committee on the Rights of the Child and the Committee on the Rights of Persons with Disabilities.

60. A delegation noted constructive partnership between UNICEF and countries in this region.

61. Another delegation expressed support for the Armenia country programme, particularly its emphasis on combating child mortality and improving school attendance and the situation of children with disabilities.

Eastern and Southern Africa

62. The Regional Director presented the CPDs for Uganda and Zimbabwe (E/ICEF/2015/P/L.10 and E/ICEF/2015/P/L.9).

63. The representative of Uganda said that, thanks to the partnership with UNICEF and others, the country had made significant progress in healthcare services, education and social and economic growth. Yet much remained to be done in the areas of child survival and development, the comprehensive response to HIV/AIDS, child protection and the provision of quality education. The Government of Uganda and the United Nations Country Team had agreed to adopt the Delivering as One modality, which would contribute to the development of human capital and the realization of children's rights. The Government and people would work with UNICEF to implement the programme priority areas.

64. The representative of Zimbabwe said that UNICEF was one of the most visible and effective agencies in the country. During the public health challenge in 2008-2009, UNICEF had risen to the challenge at a time of great need and proven the relevance and value of the United Nations. The programme presented today was the outcome of consultations with the Government. In addition to relief and emergency preparedness, the country programme also stressed capacity-building for long-term development. It was only by making investments in education, health and transforming the economy that Zimbabwe could realize the democratic dividend, create jobs and ensure a sustainable future for its children.

65. The Executive Board approved the four country programmes in decision 2015/8 (see annex 2).

(b) Extensions of ongoing country programmes

66. The President stated that in accordance with decision 2009/11, the Executive Board was informed of the one-year extensions of the country programmes for Burkina Faso, Mozambique, Somalia and Yemen. The Board was requested to approve the one-year extension following a two-year extension of the country programmes for Côte d'Ivoire and the second one-year extensions of the country programmes for Lebanon and Libya (E/ICEF/2015/P/L.11).

67. The Executive Board adopted decision 2015/9 (see annex 2).

D. Evaluation reports, and management perspective and response (item 6)

Annual report for 2014 on the evaluation function in UNICEF, and management perspective

Formative evaluation of the MoRES approach, and management response

68. The annual report on the evaluation function (E/ICEF/2015/10) was presented by the Director, Evaluation. The management perspective (E/ICEF/2015/EB/1) was presented by the Deputy Executive Director, Management.

69. The formative evaluation of MoRES was introduced by the Director, Evaluation, and the management response by the Director, Programme Division.

70. Delegations welcome the continued improvement in the quality of evaluations conducted by UNICEF, which had been accompanied by an increased focus on higher-level results and on preparation of management responses, and a reduction in the number of evaluations with a poor overall rating, from 30 in 2009 to 2 in 2013. They commended UNICEF for its efforts to strengthen decentralized evaluations and monitoring and evaluation at the country level.

71. Speakers commended UNICEF for its efforts to strengthen the independence of the Evaluation Office and encouraged the organization to continue to allocate sufficient resources for its work. The increased commitment of 0.5 per cent of programming funds to evaluations was a positive development, but still far from the target of 1 per cent. Delegations supported the management proposal to identify the bottlenecks in the regions to reach that target.

72. Speakers welcomed the engagement of the Evaluation Office in joint evaluation activities in 2014. It was vital that United Nations agencies collaborate and coordinate their efforts to build on the lessons learned and make further progress in making joint programs coherent, efficient, relevant and sustainable in their respective national contexts.

73. The Evaluation Office was commended for its participation in the peer review of the WFP evaluation function and asked when the next such review of UNICEF would take place, since the last had taken place in 2006.

74. Speakers encouraged UNICEF to support stronger engagement of stakeholders in evaluation activities. It was equally important that UNICEF contributed, with other agencies, to strengthening the capacity of Member States for evaluations in accordance to their national policies and priorities. One delegation stressed the importance of having evaluations take place at appropriate times in programme cycles so that they could offer timely recommendations to management.

75. A group of delegations noted that several evaluations had not been completed by end-2014, largely because of attention devoted to massive humanitarian interventions. While recognizing the heavy burden this placed on UNICEF staff, they said they expected the implementation rate to increase in accordance with the evaluation plan.

76. Delegations said there had been very few evaluations on policy advocacy and partnerships and they would welcome more evaluations of this work. Policy advocacy was an essential aspect of UNICEF work and critical to the implementation of the sustainable development goals. They also encouraged UNICEF to follow up on the acknowledged room for improvement on cross-cutting issues such as human rights, gender and equity.

77. Speakers welcomed the active engagement of UNICEF in the United Nations Evaluation Group (UNEG) and the International Evaluation Partnership Initiative. UNEG was increasingly important to enhancing coherence by establishing norms and common rules and by developing and sharing guidelines.

78. It was suggested that UNICEF communicate the results of evaluations throughout the organization and follow up on implementing the recommendations. Delegations acknowledged that the management response to evaluations had greatly improved over previous years, reaching 92 per cent in 2013 from the 2009 baseline of 10 per cent. Remaining challenges included weakness in formulating

recommendations, lack of stakeholder buy-in, communication gaps and capacity limitations. They encouraged UNICEF to ensure that suggested remedial actions, such as internal consultations, did not compromise the relationship of the Evaluation Office with UNICEF operations and communications personnel. It was important that policies and procedures were in place and communicated to the evaluation staff and consultants to ensure the independence of the Evaluation Office.

79. Delegations said they were pleased that UNICEF had followed up on and completed the actions requested by the Executive Board at last year's annual session. The report provided information on implementing the plan for global thematic evaluations and on steps taken to implement the revised evaluation policy, and gave guidance on evaluation coverage. In the future, the information and analysis in the report could be made more reader-friendly and systematic. The report could also give a better overview, including better explanation of the centralized evaluation function and the decentralized evaluations.

80. Delegations said it was positive that individual evaluation reports, such as the formative evaluation of MoRES, were presented at the Executive Board's meetings. They supported, within existing resources, the continued improvement of MoRES, particularly to incorporate the national context more fully and ensure proper alignment of programmes to national priorities.

81. The Director of Evaluation responded to the comments, noting that UNEG is likely to agree to undertake a peer review of the UNICEF evaluation function.

82. UNICEF management had communicated to all budget managers from regional and country offices the need for UNICEF to meet the 100 per cent target for evaluation activities. Dashboards to monitor this had been developed and were in use.

83. The Executive Board adopted decision 2015/10 (see annex 2).

E. UNICEF Office of Internal Audit and Investigations 2014 annual report to the Executive Board, and management response (item 7)

UNICEF Audit Advisory Committee annual report for 2014

84. The report (E/ICEF/2015/AB/L.2) was introduced by the Director, Office of Internal Audit and Investigations (OIAI). The management response (E/ICEF/2015/AB/L.3) was presented by the Deputy Executive Director, Management. The Audit Advisory Committee annual report for 2014 was available on the website of the Executive Board.

85. A group of delegations said that the reports provided the Executive Board with confidence that both functions (internal audit and investigations) were providing independent and objective oversight of UNICEF and that UNICEF had generally adequate and effective governance in risk management and control frameworks. They welcomed the strategic approach of OIAI to risk-based planning, which made the most of limited resources and prioritized audit focus areas to those that presented the greatest risk to the organization.

86. Given the limited resources and complexity of UNICEF operations, they encouraged all audit bodies (for internal and external audits) to improve the efficiency and effectiveness of their work by sharing their annual audit work plans.

The OIAI reports would benefit from commentary on the overall adequacy and effectiveness of the governance, risk-management and control frameworks being assessed in the form of an assurance opinion limited to the risk-based audit work undertaken.

87. It would be helpful if the respective heads of audit and oversight could include a statement in future reports to the Executive Board on whether the resourcing of their function was adequate. They encouraged all audit bodies to continue collaborating with Member States and other audit bodies to share best practices, address issues of common concern and identify opportunities for efficiency gains and cost-savings.

88. The delegations encouraged UNICEF to provide comparative trends of audit results in future annual reports, and to engage with other funds and programmes that used different rating protocols to give greater consistency in audit reporting across the United Nations development system.

89. The delegations urged UNICEF to make the high-risk areas of results-based management and reporting, governance and accountability, and supply and logistics a priority and hoped to see improvements throughout 2015. They requested a more detailed analysis of audit reports receiving an inadequate rating, with the aim of uncovering findings that could be relevant across functions in country offices and help to identify common weaknesses across the organization.

90. Regarding the significant increase in financial resources provided to UNICEF and the increasing scale of humanitarian operations, they asked if those changes had implications for the UNICEF control framework and how the organization would address this challenge. They urged UNICEF to ensure that adequate resources were allocated for implementing effective control systems.

91. The delegations urged UNICEF to continue to strengthen training and capacity-building of staff so they could fully implement all policies and procedures. They agreed with the Audit Advisory Committee on the importance of change management and urged UNICEF to assure that new processes and systems were accompanied by adequate training and support for management. They welcomed management's efforts to improve the guidance available to country offices on results-based management and the development of a new e-learning course on that subject. However, audit recommendations to revise the budget policy and develop and communicate a results-based budgeting implementation strategy for programme and institutional budgets were long overdue.

92. There had also been an increase in outstanding audit recommendations older than 18 months and they expected to see commitment from management to achieve the timely, full, complete and sustained implementation of these recommendations. Outstanding investigations at the end of 2014 mainly consisted of allegations related to fraud, corruption and other irregularities, which required substantial resources and time. They urged UNICEF to implement mechanisms and resources to address such cases even more effectively, with the aim of fully achieving the zero-tolerance policy on misconduct, fraud and corruption.

93. Consistent with the report from 2013, the most common themes of investigations into misconduct were fraud and the misuse of programme funds by third parties. They emphasized the critical importance for UNICEF to strengthen its capacity to manage implementing partners and build the capacity of its partners to

observe agreed-upon standards and procedures. They encouraged UNICEF to share information with other United Nations entities operating in the same countries, particularly on blacklisted suppliers.

94. The Executive Board adopted decision 2015/11 (see annex 2).

F. Report of the Ethics Office of UNICEF for 2014 (item 8)

95. The report (E/ICEF/2015/9) was introduced by the Principal Adviser, Ethics.

96. Delegations expressed appreciation for the vital contributions of the Ethics Office to fostering a culture of ethics, integrity and accountability throughout UNICEF. They applauded the Executive Director and senior management for their continued leadership, support and commitment to the work of the Ethics Office and for setting the right tone at the top. They encouraged management to actively ensure that all staff were aware of policies and procedures that protected their right to speak up without fear of retribution.

97. The increased number of requests to the Ethics Office for protection against retaliation — from two in 2013 to seven in 2014 — was evidence that employees had faith in the organization's mechanisms to address wrongdoing and that the efforts to spread awareness of the policies were working.

98. Speakers commended management for including a performance indicator on speaking up in the Global Staff Survey, although only 51 per cent of staff felt that they worked in an environment that supported a speak-up culture. They asked for information on further steps being taken to improve the speak-up culture. The Ethics Office's receipt of increasingly diverse requests for advice showed the success of efforts to increase staff's awareness of the ethics of the International Civil Service and methods to avoid or mitigate conflicts of interest.

99. Delegations commended the Ethics Office for launching the ethics dialogue facilitator initiative and looked forward to the launch of the new ethics awareness course. They were pleased that the ethics training package now included a concrete guide on how to document incidents of perceived harassment. The inclusion of information on the role of managers in fostering a respectful and harmonious workplace was a critical step in setting the right tone at the top.

100. A speaker noted the success of the financial disclosure programme, as in addition to achieving a 100 per cent compliance rate, more staff were proactively indicating appropriate mitigation efforts for conflicts of interest in their disclosures, reflecting increased awareness of the policy and procedures. However, 20 per cent of participants in the verification exercise had not disclosed required documentation. The Ethics Office should provide staff with instructions emphasizing the importance of complete disclosure.

101. A delegation expressed support for the zero-tolerance approach to fraud and for the adoption of measures to deal with fraud including misappropriation of funds by third parties, inappropriate conduct by staff and harassment and abuse of power, all of which were detrimental to the work and image of the organization.

G. Address by the Chairperson of the UNICEF Global Staff Association (GSA) (item 9)

102. The Chairperson acknowledged the condolences expressed by delegations following the deaths in Somalia of the four UNICEF staff members, and the deaths and injuries of others.

103. The results of the Global Staff Survey undertaken in late 2014 showed high satisfaction with UNICEF as a work environment. Staff also identified challenges including a limited sense of empowerment among staff; the need to further strengthen office leadership and management, nurture a culture of openness and share workload and eliminate duplication; and the need for expanded opportunities for career and professional development and improved work-life balance.

104. In advance of the opening of the Global Shared Service Centre, a comprehensive human resource mitigation strategy had been put in place to cushion the effects of the transition on the approximately 200 affected staff. The Executive Director had extended the strategy to include all staff on abolished posts, which had resulted in the retention of many staff members who otherwise would not have been protected.

105. The attack in Somalia had demonstrated the incredible commitment of UNICEF staff who worked in difficult environments. Staff looked to the Executive Board to do everything possible, including engaging at the highest levels of the United Nations, to assure protection of staff. No expense should be spared in protecting staff working in fragile contexts.

106. A related issue was the absence of a rotation policy for staff in emergency or conflict non-family duty stations. A policy had been drafted and hopefully would be implemented within this calendar year. While the current policy covered International Professional staff members, it should also cover national staff, in the name of equity.

107. The issue of job security was important to UNICEF staff, many of whom continued to face the problem of short contracts. The GSA would like to see the organization's healthy financial outlook translated into minimum contract terms of two years for all staff without permanent or continuing appointments.

108. Many UNICEF staff members working in the field did not have access to adequate health services. The GSA was working with management to identify suitable solutions and would report on progress made at next year's annual session of the Executive Board.

109. Staff working in middle- and high-income countries were worried about losing their jobs as the role of UNICEF in such countries shifted. The GSA would welcome a clear position from management on support to be given to such staff through training and other measures.

H. Reports of Executive Board field visits (item 10)

Field visit of the Bureau to the UNICEF East Asia and Pacific Regional Office, Bangkok, and to Malaysia, from 27 March to 3 April 2015

110. The report (E/ICEF/2015/EB/3) was introduced by H.E. Ms. Laura Elena Flores Herrera, Permanent Representative of Panama to the United Nations and Vice-President of the Executive Board. She said that the special focus session on equity had been a reminder that in a country like Malaysia, UNICEF should focus not only on bridging the access gap but also on providing quality and on extending access to services for all children.

111. The visit to the regional office had helped the Bureau to contextualize the field visit in a region that included some of the fastest growing economies in the world, where one in four people were children and where UNICEF had 14 country offices covering 28 countries. The regional office supported resource mobilization, programme development and increasingly backstopped surge capacity for humanitarian crises.

112. In Malaysia, a country transitioning from middle- to high-income status, UNICEF had clearly evolved with and adapted well to Malaysia's rapid development and fast-changing environment, becoming more focused on its advocacy and convener roles. The Bureau saw examples of these new engagement strategies and approaches which included: policy advocacy based on disaggregated data; policy work for the development of a national policy on alternative education for all children; and promoting new funding models and innovative partnerships with the private sector. The Malaysia country programme was essentially self-funded, and funds raised from the Malaysian private sector also benefited children in other countries in the region and globally.

113. A video presentation followed.

114. The representative of Papua New Guinea said that his country enjoyed a very strong bilateral relationship with Malaysia. Some of the private sector partners were also investors in Papa New Guinea, and he would suggest this to his Government as a potential area of cooperation.

Visit of the Executive Board to Madagascar, from 13 to 17 April 2015

115. The report (E/ICEF/2015/EB/4) was presented by H.E. Mr. Stephan Tafrov, Permanent Representative of Bulgaria to the United Nations. The programme included high-level meetings and other activities in the capital Antananarivo and visits to the districts of Fenerive Est and Tamatave. The delegation was received by the Prime Minister, who showed a great deal of interest in the problems affecting children in his country.

116. The delegation learned that UNICEF played a key role in the areas of health, WASH, education and nutrition, particularly in combating chronic and acute malnutrition affecting children in the south, where there was a serious drought. The delegation noted with satisfaction the positive collaboration between UNICEF and the Government. The delegation wished to raise awareness of the precarious situation of women and children in Madagascar, which was one of the poorest countries in the world and was emerging from five years of international isolation,

and encouraged donors to participate in an upcoming donor conference for Madagascar to be held in November in Paris.

117. A video presentation followed.

I. Other matters (item 11)

Provisional list of agenda items

118. The Secretary of the Executive Board introduced the provisional list of agenda items for the 2015 second regular session of the Executive Board, scheduled to take place from 8 to 11 September.

J. Adoption of draft decisions (item 12)

119. The Executive Board adopted decisions 2015/7 through 2015/11 (see annex 2).

120. Regarding decision 2015/7, a delegation said that in addition to the Integrated Results and Resources Framework, the Strategic Plan should also be taken into account in preparing future annual reports of the Executive Director.

K. UNICEF Staff Awards and closing statements by the Executive Director of UNICEF and the President of the Executive Board (item 13)

121. The Executive Director announced the winners of the 2015 UNICEF Staff Team Awards:

(a) the UNICEF Ebola response team, including the staff members in the country offices in Guinea, Liberia and Sierra Leone, the regional office and staff deployed from headquarters. Thanks to the work they did, thousands of lives had been saved while community primary healthcare systems were also strengthened for the future, with humanitarian response and long-term development going hand in hand. UNICEF recognized and appreciated the exceptional service and personal sacrifices made by each of the team's members in the name of battling this deadly virus;

(b) the colleagues in the Gaza field office, who had worked bravely and tirelessly throughout the 51-day war in Gaza in July and August 2014. From getting children back to school to repairing water pipelines and sanitation systems to providing children with the psychosocial support they needed to cope with all that they had experienced and witnessed, UNICEF staff members had delivered and were delivering, not only for children but for communities shattered by conflict. The team's efforts were a clear example of the UNICEF mission to serve children in every situation, including in the midst of conflict and danger. He thanked the team members for their commitment, their perseverance and their bravery;

(c) a collaborative effort between the Payroll Unit, in the Division of Human Resources and the Cashier's Office, in the Division of Financial and Administrative Management, which were responsible for making sure that all 12,000 staff members were paid on time. The team had designed a new innovative override mechanism to

help pay staff members on time, even in the few cases where budget processes had not yet been finalized. The dedicated employees of UNICEF deserved the very best services and support for the service they provided for the world's children.

122. In his closing remarks, the Executive Director said that the Special Focus Session on Equity had been useful and very encouraging. The question now was to move forward in a world that was increasingly brutal and fractured. UNICEF would do its best to meet the needs of children facing deprivation and disadvantage, with the support and guidance of the Executive Board.

123. The President said that the Board had covered considerable ground in a short period. The focus on equity had invigorated the work of UNICEF in all aspects and infused every agenda item for the session. Although global understanding of equality and inequities had grown, significant challenges remained for children in countries in all regions and across all income categories. In particular, the disaggregation of data was critically important and could shine a spotlight on the hidden disparities that robbed billions of children of their rights.

124. The Executive Board appeared to have all reached a consensus — that equity, prioritizing the most vulnerable children — was an engine of sustainable development and as such must be deeply embedded in the Sustainable Development Goals and the post-2015 development agenda.

125. The decisions adopted at this session would strengthen the ability of UNICEF to learn from and improve its own work and the work of its partners, and further improve the efficiency and effectiveness of its programmes and initiatives.

126. The Chairperson of the GSA had highlighted areas of particular importance to staff, including staff safety and security. The tragic deaths of four dedicated staff members in Somalia and the deaths and injuries of several others were deeply felt by all the Executive Board members. The Board commended UNICEF staff for their work, including in highly volatile situations, at a time of increasing danger for children, families and humanitarian workers alike.

Annex 1

Special Focus Session on Equity

1. The Executive Board had before it a background note and a conference room paper, "A Fair Chance for Every Child".

2. The session was opened by Ms. Rebeca Grynspan, Secretary-General of the Ibero-American Secretariat and former Associate Administrator of UNDP and Vice-President of Costa Rica. She said that the progress experienced in the last 20 years proved that change was possible and depended on political choices. However, progress towards the Millennium Development Goals initially had focused more on averages. The international community had since learned than in unequal societies, averages hid more than they revealed. Persistent disparities did not disappear with more economic growth. This was not only because of disparities caused by the unequal distribution of income — vertical inequalities — but because of horizontal inequalities that persisted between groups because of their race, gender, ethnicity or disabilities, and between their communities because of their location or the segregated nature of cities and territorial development. The interaction between the vertical and horizontal inequalities generated the hard core of exclusion, marginalization and unfairness, perpetuating the intergenerational transmission of poverty and inequality.

3. In the last two decades, Latin America had taken important steps to narrow gaps and invest in human capital for the long term. Access to health, water and sanitation and education had expanded dramatically to include rural communities and extremely poor and indigenous populations. Investments in early childhood education, with attention paid to cognitive development, and access to preschools for children had been a common strategy to combat inequity. Social spending had increased by four percentage points in the last decade. The quality of social investment had also improved, focusing on better social policy planning, design, monitoring and stronger and better social institutions. The most relevant example was conditional cash transfer (CCT) schemes, which studies had shown increased the use of educational and health services and improved the nutritional status of children. In 2014, more than 100 million Latin Americans had benefited from CCTs. More robust and progressive social policies and government transfers had contributed to the decline in inequality, in addition to the positive international environment. The making of good policy choices, not economic growth has been the most important factor in reducing inequalities.

4. One example was her own country, Costa Rica, a poor country which had achieved high social development as a result of specific policy choices. Public policy choices, social commitment to equity, low tolerance for inequality, and partnerships between international, national and local actors, together with civil society and the private sector, could "do the trick".

5. Mr. Kevin Jenkins, Chief Executive Officer, World Vision International, spoke also on behalf of Child Fund Alliance, Plan International, Save the Children and SOS Children's Villages. He acknowledged the Executive Director's leadership in refocusing the UNICEF programmatic approach around the equity agenda. The agencies agreed that inequality was one of the biggest risks to child well-being and were committed to tackling the issue.

6. The well-being of children might be the most important leading indicator for measuring social development and it was almost impossible to recover if it was not addressed in the early years. No single approach was enough to redress the balance; survival, good health and nutrition, quality education and protection from violence were all facets of one comprehensive package for children.

7. It was heartening that the Open Working Group on sustainable development had included a goal to reduce inequality and that children's issues were gaining traction in negotiations for the international conference on financing for development. Success would require close monitoring of the impact on children of the goals, targets and indicators, and making this vision a reality would require strong leadership and informed advocacy. The agencies were encouraged by the formation of the group of friends on children in the sustainable development goals and suggested that its members consider making the group an ongoing champion for children in the years ahead.

8. Delegations expressed strong support for the equity refocus and commended the Executive Director for his leadership in this area. Several expressed appreciation for the background paper. Speakers agreed that increasing inequality resulted in poverty, hunger and malnutrition, greater disease burden, poor human development and exclusion from social justice and services for the poor. Investments in areas whose benefits could be broadly shared, like education, health care and infrastructure, paid off in better opportunities for all. Inequalities hindered the development of communities and countries and if unaddressed, could condemn generations to poverty for years to come. The principle of equity must be applied not only within nations, but between nations and regions as well.

9. A group of delegations said that equity was clearly enshrined in the Convention on the Rights of the Child. All Governments were obligated to pay particular attention to the most disadvantaged children and do their utmost to reduce equity gaps between children. Governments should be requested to provide evidence of these efforts as part of their regular reporting to the Committee on the Rights of the Child, and UNICEF should bring this issue to the attention of the Committee. Another speaker added that a rights-based approach with a focus on equity was a powerful combination in support of all being able to exercise their rights, and thrive.

10. Because narrowing equity gaps among children was an obligation of all countries that had signed the Convention, the equity issue must not remain the sole concern of UNICEF and a few international NGOs. Governments and civil society organizations (CSOs) must take real steps towards narrowing equity gaps. UNICEF should eventually play more of an advocacy and supportive role.

11. Several delegations spoke of their Governments' efforts, in partnership with UNICEF, to address inequity, including, for example, through efforts to reduce child malnutrition in Guatemala, reach families in extreme poverty in Panama, follow child-sensitive strategies for social protection in Kazakhstan, support victims of armed conflict in Colombia, use of MoRES to find and address bottlenecks in the integrated perinatal health and child nutrition programme in Egypt, and reach people in Bangladesh living in slums and other urban areas who lacked access to basic services.

12. The representative of the African group of States said that although Africa continued to register positive human development and economic growth, a large proportion of African people and their children continued to face poverty and exclusion. UNICEF should increase significantly the allocation of regular resources to country programmes in Africa, and also leverage partnerships with African institutions and organizations to boost Africa's capacity to respond through its own institutions. While recognizing the universality of the UNICEF mandate, the group urged that the guiding principles of UNICEF programming and resource allocation remain centred on the poorest and most marginalized children.

13. A speaker said that in sub-Saharan Africa and South Asia, the two regions where the majority of the world's children lived, key challenges remained, including neonatal health and survival, stunting, education, open defecation and child illness, disproportionately affecting the poorest and most disadvantaged children and communities. Another delegation called on UNICEF, partners and donors to ensure that resources were allocated with special focus on low-income countries, countries in conflict and post-conflict situations and areas of humanitarian crisis.

14. The representative of the Community of Latin American and Caribbean States (CELAC) said that the equity approach reinforced the universality of children's rights. The region, comprising mainly middle-income countries, still faced important challenges including poverty, inequality and cultural and social factors such as racial discrimination or gender inequalities. These were compounded by the multidimensional challenges resulting from violence, organized crime and drug trafficking. The mass migration of accompanied and unaccompanied children, including adolescent girls and boys, was of particular concern, and it was important that efforts to address their situation be coordinated among countries and international organizations such as UNICEF.

15. The in-country presence of UNICEF was important in the region, especially because it helped to create synergies, including through South-South and triangular cooperation, to enhance national and local development initiatives. Significant populations of children in countries transitioning from middle- to high-income status were affected by multiple forms of deprivation UNICEF should continue to have a role in addressing the particular needs and goals of all developing countries, including middle-income countries. In those countries UNICEF should promote innovative models of engagement that took into account national context, and also review the formula for the allocation of resources beyond income criteria as part of the midterm review of the Strategic Plan.

16. Several delegations stressed the importance of better data and indicators to addressing inequalities, and of correct analysis and interpretation of the data. UNICEF was recognized for its pioneering role in improving the collection, analysis and use of data on children. A delegation described its support for building systems and mechanisms to monitor the situation of children, including comprehensive civil registration and vital statistics so that children's births were registered, which increased their access to services such as health and education and improved their chances of being traced if separated from their families.

17. The poorest and most vulnerable must be at the core of the post-2015 development agenda, which should address, for example, child, early and forced marriage. The collective challenge will be to translate this commitment into real action on the ground.

18. A number of delegations stressed the importance of partnerships to the equity approach, including the need to analyse existing partnerships and build innovative new partnerships.

19. A group of delegations said they would have welcomed a clear link between the conference room paper and the evaluation of the formative evaluation of MoRES. That evaluation provided an excellent analysis of the strengths and weaknesses of this approach. They recommended that MoRES be converted into a more flexible approach; that UNICEF pay more attention to capacity-building in relevant government departments and CSOs; that UNICEF expand its support to children's engagement; and that UNICEF accelerate efforts in conflict-affected and fragile contexts by strengthening resilience in disadvantaged communities and reinforcing coping mechanisms.

20. The Special Focus Session concluded with the Executive Director thanking Ms. Grynspan for her valuable insights and all the delegations for their informative and constructive interventions. He noted that to break the vicious cycle of inequity of opportunity and unequal outcomes, it is critical to invest in children, especially the most disadvantaged.

Annex 2

Decisions adopted by the Executive Board at its annual session of 2015

2015/7
Annual report of the Executive Director of UNICEF: performance and results for 2014, including a report on the implementation of the quadrennial comprehensive policy review

The Executive Board

1. *Takes note* of the Annual report of the Executive Director of UNICEF: performance and results for 2014, including a report on implementation of the quadrennial comprehensive policy review (E/ICEF/2015/5 and E/ICEF/2015/5/Add.1);

2. *Decides* to transmit the above-mentioned report to the Economic and Social Council, along with the summary of the comments and guidance provided by delegations at the present session;

3. *Requests* UNICEF to link the future annual reports of the Executive Director to the Integrated Results and Resources Framework, and asks UNICEF to introduce a scorecard, in consultation with members of the Executive Board, on development and organizational performance;

4. *Also requests* UNICEF to provide, in the Data Companion, disaggregated data by various groups of countries.

Annual session
18 June 2015

2015/8
Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Armenia, Turkmenistan, Uganda and Zimbabwe (E/ICEF/2015/P/L.7-E/ICEF/2015/P/L.10), were made available to Member States for their comments and input from 23 March to 10 April 2015, in accordance with its decision 2014/1 on modifications to procedures for consideration and approval of country programme documentation;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Armenia, Turkmenistan, Uganda and Zimbabwe (E/ICEF/2015/P/L.7-E/ICEF/2015/P/L.10).

Annual session
17 June 2015

2015/9
Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the first one-year extensions of the country programmes for Burkina Faso, Mozambique, Somalia and Yemen, which were approved by the Executive Director, as presented in table 1 to document E/ICEF/2015/P/L.11;

2. *Approves* the one-year extension of the country programme for Côte d'Ivoire, following a two-year extension, and the second one-year extensions of the country programmes for Lebanon and Libya, as presented in table 2 to document E/ICEF/2015/P/L.11.

Annual session
18 June 2015

2015/10
Evaluation reports, and management perspective and response

The Executive Board

1. *Takes note* of the annual report for 2014 on the evaluation function in UNICEF (E/ICEF/2015/10), and the management perspective (E/ICEF/2015/EB/1);

2. *Welcomes* continued progress in strengthening the evaluation function in line with the Revised Evaluation Policy of UNICEF (E/ICEF/2013/14);

3. *Notes with concern* that implementation of the plan for global thematic evaluations, 2014-2017 (E/ICEF/2014/3), managed by the Evaluation Office, is behind schedule, while appreciating that the Evaluation Office has undertaken a number of evaluations not included in the plan, including several urgent evaluations of UNICEF humanitarian action;

4. In this regard, *requests* UNICEF to revise the plan for global thematic evaluations, taking into account emerging priorities, and to present it for information to the Executive Board at its first regular session of 2016;

5. *Notes* the declining trend of stakeholders' engagement in evaluations in 2013, and requests UNICEF to analyse this trend in a future annual report on the evaluation function;

6. *Urges* UNICEF to accelerate progress towards achieving the target of allocating a minimum of 1 per cent of its overall programme expenditures to evaluation, in accordance with the Revised Evaluation Policy of UNICEF, while taking note of the progress made towards the target;

7. *Requests* UNICEF, in preparing the midterm review of the Strategic Plan, 2014-2017, to make full use of the evidence and lessons as presented in recent evaluation reports;

8. *Notes with appreciation* progress made in recent years in preparing management responses for evaluations, and encourages UNICEF to expedite implementation of agreed actions, to strengthen its system for monitoring

implementation of these actions, and to report on progress made through the annual report on the evaluation function;

9. *Also notes with appreciation* the high quality of the report, *Formative evaluation of UNICEF's Monitoring Results for Equity System*, and encourages management to make full and timely use of the lessons and recommendations presented in the report;

10. *Calls upon* UNICEF to invite the United Nations Evaluation Group to arrange for a peer review of the UNICEF evaluation function as proposed in the Revised Evaluation Policy, to be initiated in 2016.

Annual session
18 June 2015

2015/11
Internal Audit and Investigations

The Executive Board

1. *Takes note* of the Office of Internal Audit and Investigations 2014 annual report to the Executive Board (E/ICEF/2015/AB/L.2), the UNICEF management response to the annual report of the Office of Internal Audit and Investigations for 2014 (E/ICEF/2015/AB/L.3) and the UNICEF Audit Advisory Committee 2014 annual report;

2. *Requests* the UNICEF Office of Internal Audit and Investigations to include in future annual reports:

(a) An opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the organization's framework of governance, risk management and control;

(b) A concise summary of work and the criteria that support the opinion;

(c) A statement of conformance with the internal audit standards to which UNICEF adheres;

(d) A view on whether the resourcing of the function is appropriate, sufficient and effectively deployed to achieve the desired internal audit coverage.

Annual session
18 June 2015